IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 919 of 2006(H)

PETITIONER:

DRIVEINDIA.COM LIMITED,
SL PLAZA, 8TH FLOOR, PALARIVATTOM, KOCHI-682 025,
REGD OFFICE NELCO COMPLEX, MAHAKALI CAVES ROAD,
ANDHERI(EAST) MUMBAI-400 093,
REP. BY ITS SR.EXECUTIVE (FINANCE) MR.JOHN GEORGE.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

1. THE INTELLIGENCE INSPECTOR,
O/O.INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.III,
ERNAKULAM.

2. THE ASST. COMMISSIONER (VAT),
SPECIAL CIRCLE III,
ERNAKULAM.

BY SR.GOVT. PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ALONG WITH W.P.(C) NO.33898/2006 & CONNECTED CASES, ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.919 OF 2006

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE KGST REGISTRATION CERTIFICATE DT.31.12.2004.

EXT.P2 TRUE COPY OF THE CST REGISTRATION CERTIFICATE DT.31.12.2004.

EXT.P3 TRUE COPY OF THE CONTRACT DT.26.9.2005 OF THE PETITIONER WITH M/S.EXCL INDIA OVT. LTD. NEW DELHI.

EXT.P4 TRUE COPY OF COMMERCIAL INVOICE DT.20.12.2005.

EXT.P5 TRUE COPY OF AIR WAY BILL

EXT.P6 TRUE COPY OF BILL OF ENTRY DT.26.12.2005.

EXT.P7 TRUE COPY OF DECLARATION OF C & F AGENT.

EXT.P8 TRUE COPY OF INSTRUCTIONS OF THE CORPORATE OFFICE TO THE C&F AGENT DT.NIL

EXT.P9 TRUE COPY OF INTIMATION OF C&F AGENT TO THE PETITIONER DT.26.12.2005

EXT.P10 TRUE COPY OF THE NOTICE DT.4.1.2006 OF THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P11 TRUE COPY OF THE REPLY DATED 6.1.2006 OF THE PETITIONER TO THE FIRST RESPONDENT.

EXT.P12 TRUE COPY OF THE NOTICE DT.7.1.2006 OF THE FIRDST RESPONDENT TO THE PETITIONER.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) Nos.919 of 2006, 33898 of 2006,
35575 of 2005 & 36624 of 2005

Dated this the 19th day of March, 2007.

JUDGMENT

Petitioners in these writ petitions challenge the notices issued under Section 47(2) of the Kerala Value Added Tax Act. The goods were released on furnishing security by way of bank guarantee or on execution of bond. The Commercial Taxes Officer (Enquiry) or the Intelligence Officer having jurisdiction over the matter is directed to finalise the proceedings initiated against the petitioners by issuing notices under Section 47(2) of the said Act in accordance with law after affording an opportunity of being heard to them within two months from the date of production of a copy of this judgment. Discharge or release of the bank guarantee or bonds will depend upon the final orders passed by the competent officer.

The writ petitions are disposed of as above.

K.BALAKRISHNAN NAIR,
Judge.

vns.